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IN THE

Supreme Court of the United States

October Term, 1969

No. 135

FREDERICK WALZ,
Appellant,
v.
TAX COMMISSION OF THE CITY OF NEW YORK,
Appellee.

BRIEF *AMICUS CURIAE* OF THE EPISCOPAL DIOCESE OF NEW YORK AND THE CHURCH OF THE HOLY APOSTLES

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Interest of *Amici Curiae*

The Protestant Episcopal Church in the Diocese of New York is that part of the Protestant Episcopal Church in the United States of America located in the State of New York in the Counties of Richmond, New York and Bronx (all in New York City) and Westchester, Dutchess, Putnam, Ulster, Sullivan, Orange and Rockland. It includes more than 200 congregations organized into parishes and missions. In New York City it includes 67 parishes, one of them the Church of the Holy Apostles, each of them organ-

ized and existing under the New York Religious Corporations Law or else under a prior royal or colonial charter and each owning real estate in New York City currently tax exempt by virtue of the New York State constitutional and statutory provisions challenged in this appeal. Consent to filing this brief on their behalf has been given by the parties to this case.

Constitutional Provisions and Statute Involved

The First Amendment to the United States Constitution provides, in pertinent part:

> "Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof * * *"

Section 1 of the Fourteenth Amendment to the United States Constitution provides, in pertinent part:

> "* * * No State shall * * * deprive any person of * * * property without due process of law * * *"

Article VI of the United States Constitution provides, in pertinent part:

> "This Constitution * * * shall be the Supreme Law of the Land; and the Judges in every State shall be bound thereby, any Thing in the Constitution or Laws of any State to the Contrary notwithstanding."

Article XVI, Section 1, of the present New York State Constitution* provides, in pertinent part, as follows:

---

* New York State Constitutions are more ephemeral than that of the United States. The first was adopted in 1777 without a vote of the people. There have been general revisions in 1821, 1846, 1894 and 1938, plus amendments from time to time. Another general revision was rejected by the voters in 1967. See, *e.g.*, McKinney's [N.Y.] Const., vol. 1, pp. vii-viii (1969).

"Exemptions from taxation may be granted only by general laws. Exemptions may be altered or repealed except those exempting real or personal property used exclusively for religious, educational or charitable purposes as defined by law and owned by any corporation or association organized or conducted exclusively for one or more of such purposes and not operating for profit."

Section 420 [1] of the New York State Real Property Tax Law provides, in pertinent part:

"Real property owned by a corporation or association organized exclusively * * * for religious, bible, tract, charitable, benevolent, missionary, * * * or cemetery purposes, * * * or for two or more such purposes, and used exclusively for carrying out thereupon one or more of such purposes * * * shall be exempt from taxation * * *"

Question Presented

Is the tax exemption granted to religious organizations with respect to real property used for religious purposes a law either (i) respecting an establishment of religion, or (ii) prohibiting the free exercise of religion, contrary to the Constitution of the United States?

Statement of the Case

Appellant and his claim. Appellant is the owner of a parcel of real property located in Staten Island in New York City.* Appellant commenced an action in New York State Courts in June of 1967 against the Tax Commission

* It has been reported to be a weed-filled 22 foot by 29 foot plot near a junkyard, valued at $100 and taxed at the rate of $5.24 per year. *To Tax—Or Not?*, Newsweek, July 14, 1969, p. 57.

of the City of New York challenging the constitutionality of the New York State tax exemption of real property owned by religious organizations and used for religious purposes. On motion of the Tax Commission, the action was dismissed, and that dismissal was affirmed twice on appeal within the state courts.

Appellant alleged that he is a Christian, but not a member of any religious organization, and that the real estate tax exemption granted religious organizations for property used for religious purposes constituted an involuntary payment by appellant to such religious organizations in violation of his right of religious freedom, and therefore was a confiscation of his property without due process of law.

The tax exemption in question has been afforded by New York since 1829 or earlier (see N.Y. Rev. Stat. 1829, Ch. XIII, Tit I, §4 [3]), and generally in this country since colonial times.*

Tax Exempt Property in New York City. At the time appellant commenced this action, 67% of the real property in New York City was taxable (down from 71.4% in a decade), and the rest was tax exempt. Real estate taxes amounted to 34.07% of the City's total expense budget (down from 45.64% in a decade).**

* See, *e.g.*, Note, *Constitutionality of Tax Benefits Accorded Religion*, 49 Colum. L. Rev. 968, 969 (1949); *Lundberg* v. *County of Alameda*, 46 Cal. 2d 644, 654, 298 P. 2d 1, *appeal dismissed sub nom. Heisey* v. *County of Alameda*, 352 U.S. 921 (1956).

** *Real Estate Tax Exemptions in New York City: A Design for Reform*, Citizen's Budget Commission, Inc., New York, New York, 1967, p. 9.

The total value of all tax exempt property in New York City at that time has been calculated at $15,665,114,130,* which if taxed at the then current city-wide basic real estate tax rate, .04957%,** would, if the taxes were fully collected, have resulted in added revenues of $776,519,707. The value of the real property in New York City which was tax exempt because of its religious ownership and use was $698,339,020,† which, if taxed at the same rate (and if the taxes had been fully paid), would have produced $34,617,662 of added revenues per annum. Religious property is therefore about 4½% of the tax exempt property in New York City, 1½% of the total property in New York City.

Owners of tax exempt housing ($2.1 billion), the City Department of Parks ($1.5 billion), the New York City Transit Authority ($1.4 billion), the City Board of Education and Higher Education ($1.4 billion), the City Department of Public Works ($1.3 billion), the Department of Marine and Aviation (971 million), and the combined hospital-health establishment ($1.0 billion)—each then owned more tax exempt property in New York City than do all religious organizations together. The combined religious organizations own more tax exempt property than nearly fifty other classes of tax exempt property owners, including such diverse groups as the Little League, Bar Associations, the Veterans of Foreign Wars, the Scouts and the Army. (A list of the classes and amounts of tax exempt property in New York City during the 1966-67 fiscal year appears as an Appendix hereto.)

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* *Id.*, pp. 26-9, 34-7, 40, 44, 46.

** *Id.*, p. 4.

† *Id.*, p. 26.

Similar information on a State and national scale would presumably also be relevant; we know of no reliable source or compilation of it, however.

Consequences of Taxing Religious Property. Appellant appears to have alleged that if it were not for the tax exemption of religious property, his real estate taxes would be lower.* There is no evidence to support this conclusion, and the possibility of such a result at this time in New York (or almost any other) City seems extraordinarily unlikely. It seems far more likely that if there were no such exemption appellant's real estate taxes would be just as high, and the total tax revenues increased by the amount of that part of the present exemption which could be collected to offset additional spending. It is a matter of common knowledge and experience that municipal, state (and even Federal) "needs" for revenue are greater than, and growing faster than, sources of revenue.

On the other hand, the impact of the loss of the exemption on religious organizations would be considerable:

1. Some religious organizations would be unable to continue; most of those would be likely to be engaged in ministries in poorer areas, where their presence is an important factor to the political, social and economic health of such communities. (This, presumably, would accelerate the trend, for better or for worse, among many, especially the young, to take their religious, and to some extent social, activities underground and outside established channels of control and action.)

2. Most would be expected to survive, but they would probably find it necessary to abandon some par-

* If all other real estate taxes were reduced proportionately by the amount which would theoretically be collected if all exempt religious property were fully taxed at the same rate, appellant would, we calculate, realize tax savings of about 11¢ per year.

ticularly valuable, and therefore most heavily-taxed, properties which are currently used little or primarily by the poor. (A complicating factor here is that some are city-designated landmarks.)

3. Non-religious services now provided by organized religion on a non-profit basis, such as the operation of schools, hospitals, clinics and counselling services, would probably have to be curtailed, and perhaps eliminated. A financially hard-pressed religious organization facing economic hardship could be expected to preserve its place and program of worship, and sacrifice its activities not specifically religious in nature. Presumably, some of these other social and community services would have to be assumed by government, probably at significantly greater cost. (For example, in New York City, parochial schools educate about 250,000 students, roughly 25% of the number educated by the public school system; the parochial school system is in a state of crisis, and is heavily subsidized by the church.* Taxing the Roman Catholic churches in New York City will almost surely result in a massive dislocation of parochial school students, dispersing many into the City's beleaguered public schools. The cost to the City of this alone could well exceed the added tax revenues.)

In brief summary, the relief sought by appellant would not only create an emotional furor across the nation, it would seem certain to also bring about a substantial— perhaps drastic—dislocation of many of society's resources.

* See Greenhouse, *Do the Parochial Schools Have a Prayer Next Fall?*, New York, vol. 2, No. 27, July 7, 1969, pp. 26-29. (Our own telephonic inquiries suggest the number of parochial school students in New York City is nearer 350,000.)

However desirable such a reallocation might be for some, it seems clear that society as a whole has neither considered, nor prepared itself for, such a result or its consequences.

ARGUMENT

POINT I

The tax exemption of property owned by religious organizations is not within the purposes of the proscriptions of the First Amendment.

The whole issue of the propriety of tax exemptions—real property, personal property, investment income, sales and excise—to religious organizations—as well as benevolent, fraternal, education and charitable ones—is extraordinarily difficult of solution. Practically none of the investigation, study and solicitation and consideration of diverse viewpoints necessary to resolve it has yet been done. Not only is it an extraordinarily complicated issue merely in economic terms, it is also an emotion-laden one.* The answer, we submit, neither should be nor is a Constitutional absolute. In reaching this conclusion, at least two canons of Constitutional construction are relevant and, we submit, determinative.

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* *Cf.* "What renders cases of this kind non-justiciable is not necessarily the nature of the parties to them, for the Court has resolved other issues between similar parties; nor is it the nature of the legal question involved, for the same type of question has been adjudicated when presented in other forms of controversy. *The crux of the matter is that courts are not fit instruments of decision where what is essentially at stake is the composition of those large contests of policy traditionally fought out in non-judicial forums,* by which governments and actions of governments are made and unmade." Mr. Justice Frankfurter, dissenting in *Baker* v. *Carr,* 369 U.S. 186, 287 (1962), emphasis added, footnotes omitted.

A. The Constitution Implicitly Contemplates the Tax Exemption of Religious Property

"Ordinarily courts do not construe words used in the Constitution so as to give them a meaning more narrow than one which they had in the common parlance of the times in which the Constitution was written." *United States* v. *South-Eastern Underwriters Association,* 322 U.S. 533, 539 (1944).

As was noted in *Murray* v. *Comptroller of Treasury,* 241 Md. 383, 216 A.2d 897, *cert. denied* 385 U.S. 816 (1966):

"That the states do not believe tax exemption of the property of religious institutions violates any constitutional prohibition is evident. Constitutional or statutory provision for such exemption exists today in every state and the District of Columbia. 'This history cannot be explained solely as a carryover from the earlier days of established churches. These exemptions are found also in states formed and organized after churches had been disestablished in the colonial states. In many states they have also been recently amended to extend the scope of the exemption. This suggests a rationally conceived and deep-seated policy, and not an accidental or vestigial survival of outmoded practices.' Kauper, *The Constitutionality of Tax Exemption for Religious Activities* in 'The Wall Between Church and State,' 95, 110 (Oaks ed. 1963).

It is true that the protection of individual rights guaranteed by the federal Bill of Rights is not dependent upon majority approval. It is also true that the historical argument, while it casts some light, is not conclusive. * * * Nevertheless, in the words of Mr. Justice Holmes, '(i)f a thing has been practiced for two hundred years by common consent, it will need a strong case for the Fourteenth Amendment to affect

> it.' *Jackman* v. *Rosenbaum Co.*, 260 U.S. 22, 31 (1922).[*] It is significant, in our opinion, that the act exempting church property in the District of Columbia from taxation * * * was first adopted in 1802 by the corporation of the City of Washington * * * under authority delegated by Congress * * *, approximately eleven years after the adoption of the first ten amendments. Congress thereafter amended the act incorporating the City of Washington but permitted the exemption to remain * * *. It seems a reasonable assumption that members of the Congress in the early years of the nineteenth century were personally familiar with the purposes and scope of the First Amendment, and did not regard the exemption as inconsistent therewith." 241 Md. at 400-01, 216 A.2d at 897, footnote omitted.

Similarly, it seems a reasonable assumption that a practice widely countenanced at the time of the enactment of the Constitution,** continuing to the present day on an uninterrupted basis, and until recently seldom if ever questioned, is constitutional. Indeed, this Court or a member of its majority has so indicated (though not expressly held) at least twice.

In upholding a state tax on the face, rather than actual, value of lands, the Court unanimously stated:

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* There are several minor discrepancies between the texts of the official and unofficial (West) reports of this case. In this passage, the official text has been followed except in the actual quote of Mr. Justice Holmes, the unofficial text has been followed because it correctly reflects the text of the original source.

** "Probably at the time of the adoption of the Constitution, and of the [First] amendment to it * * *, the general if not the universal sentiment in America was, that Christianity ought to receive encouragement from the state so far as was not incompatible with the private rights of conscience and the freedom of religious worship. An attempt to level all religions and make it a matter of state policy to hold all in utter indifference, would have created universal disapprobation, if not universal indignation." 2 Story, Commentaries on the Constitution, §1874 (1905).

"But be this as it may, the law does not make any discrimination in this regard which the State is not competent to make. * * * The provision in the Fourteenth Amendment, that no State shall deny to any person within its jurisdiction the equal protection of the laws, was not intended to prevent a State from adjusting its system of taxation in all proper and reasonable ways. *It may, if it chooses, exempt certain classes of property from any taxation at all, such as churches, libraries and the property of charitable institutions.* * * * All such regulations, and those of like character, so long as they proceed within reasonable limits and general usage, are within the discretion of the state legislature, or the people of the State in framing their Constitution." *Bell's Gap Railroad Co.* v. *Pennsylvania,* 134 U.S. 232, 237 (1890), emphasis added.

And, as Mr. Justice Brennan, concerning *Abington School District* v. *Schempp.* 374 U.S. 203 (1963) said:

"Nothing we hold today questions the propriety of certain tax deductions or exemptions which incidentally benefit churches and religious institutions, along with many secular charities and nonprofit organizations. If religious institutions benefit, it is in spite of rather than because of their religious character. For religious institutions simply share benefits which government makes generally available to educational, charitable and eleemosynary groups. There is no indication that taxing authorities have used such benefits in any way to subsidize worship or foster belief in God. And as among religious beneficiaries, the tax exemption or deduction can be truly non-discriminatory, available on equal terms to small as well as large religious bodies, to popular and unpopular sects, and to those organizations which reject as well as those which accept a belief in God." 374 U.S. at 301-02, footnotes omitted.

And see the dissent in *McCollum* v. *Board of Education*, 333 U.S. 203 (1948), of Mr. Justice Reed, who became a member of the majority in *Zorach* v. *Clauson*, 343 U.S. 306 (1952):

> "* * * Devotion to the great principle of religious liberty should not lead us into a rigid interpretation of the constitutional guarantee that conflicts with accepted habits of our people. This is an instance where, for me, the history of past practices is determinative of the meaning of a constitutional clause, not a decorous introduction to the study of its text. * * *" 333 U.S. at 256.

B. The Constitution Was Never Intended to Affect the Tax Exemption of Religious Property

> "* * * In the construction of the constitution, we must look to the history of the times, and examine the state of things existing when it was framed and adopted * * *, to ascertain the old law, the mischief and the remedy. * * *" *Rhode Island* v. *Massachusetts*, 37 U.S. (12 Pet.) 657, 723 (1838).

See, similarly, Bradley, J. concurring in *Legal Tender Cases*, 79 U.S. (12 Wall.) 457, 560 (1870); *Maxwell* v. *Dow*, 176 U.S. 581, 602 (1900); *Brushaber* v. *Union Pacific R.R.*, 240 U.S. 1, 12 (1916).

What gave rise to the First Amendment* has been cogently stated by this Court:

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* It seems plain that the Fourteenth Amendment is involved in this case only insofar as it incorporates the provisions of the First. See *Cantwell* v. *Connecticut*, 310 U.S. 296 (1940). It is established that tax exemptions are not violative of the Fourteenth Amendment *per se*. *Carmichael* v. *Southern Coal & Coke Co.*, 301 U.S. 495 (1937).

> "* * * The first amendment to the Constitution * * * was intended to allow every one under the jurisdiction of the United States to entertain such notions respecting his relations to his Maker and the duties they imposed as may be approved by his judgment and conscience, and to exhibit his sentiments in such form of worship as he may think proper, not injurious to the equal rights of others, and to prohibit legislation for the support of any religious tenets, or modes of worship of any sect. The oppressive measures adopted, and the cruelties and punishments inflicted by the governments of Europe for many ages, to compel parties to conform, in their religious beliefs and modes of worship, to the views of the most numerous sect, and the folly of attempting in that way to control the mental operations of persons, and enforce an outward conformity to a prescribed standard, led to the adoption of the amendment in question." *Davis* v. *Beason*, 133 U.S. 333, 342 (1890).

Neither exemption from taxation nor taxation of the property of religious organizations (so long as neither is discriminatory) has any effect on appellant's (or any one else's) freedom to pursue or deny any religion he wishes to or tends in any way whatever to force him to conform, even outwardly, to the tenets of any religion.

If the First Amendment were to be held to prohibit the exemption from taxation of property used for religious purposes, it would be given a whole new meaning, contrary to its intent and meaning at the time of its adoption.*

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* We note that while Constitutional provisions are sometimes given meanings not originally intended because unforeseen situations have arisen in the interim, this is not such a case; the practice here challenged was prevalent at the time of the First Amendment.

POINT II

The tax exemption of property owned by religious organizations is not within the proscriptions of the First Amendment.

> "Religion, morality, and knowledge being necessary to good government and the happiness of mankind, schools and the means of education shall forever be encouraged. * * *" Northwest Ordinance of 1787, art. III.
>
> "We are a religious people whose institutions suppose a Supreme Being. * * * We sponsor an attitude on the part of government that shows no partiality to any one group and that lets each flourish according to the zeal of its adherents and the appeal of its dogma. When the state encourages religious instruction or cooperates with religious authorities * * *, it follows the best of our traditions. For it then respects the religious nature of our people and accommodates the public service to their spiritual needs. * * *" *Zorach* v. *Clauson*, 343 U.S. 306, 313-14 (1952).
>
> "* * * The proliferation of tax benefits to churches thus must be regarded in part, at least, as a manifestation of a political consensus that aid to organized religion, in nondiscriminatory form at least, has a special tendency to enhance (to use John Stuart Mill's phrase) 'The first element of good government * * * to promote the virtue and intelligence of the people themselves.'" Van Alstyne, *Tax Exemption of Church Property*, 20 Ohio St. L.J. 461, 462-63 (1959).

The tax exemption of property used for religious purposes is a reflection of the fact that we are a religious people. It recognizes the value of this historic fact, and

is an accommodation by the taxing authority of those purposes. The exemption applies equally and evenly to all religions. Undoubtedly, the religious organizations benefit from such tax exemptions (just as do educational institutions, hospitals and a variety of other organizations generally, and reasonably, believed to be beneficial to the common good). They benefit by not being required to pay taxes on property freely given by members for use by such organizations for religious purposes. But such tax exemptions are not constitutionally proscribed.

A. Tax Exemptions of Religious Property Are Not Laws Respecting an Establishment of Religion.

Webster's Second International Dictionary defines the verb "establish" as follows: The first meaning is "To make stable or firm; to fix immovably or firmly; to settle; confirm." The second is "To appoint or constitute for permanence * * *." The third is "To originate and secure the permanent existence of; to found; to institute; to create and regulate * * *." The fourth is not in point. The fifth is "To set up in business; to place advantageously in a fixed condition * * *." The sixth is "To make a national or state institution of (a church)." The seventh and eighth are not pertinent. (Webster's Third International, though perhaps less widely accepted, does not differ substantially.) "Establish," then is a word of several similar meanings denoting fixity, immovability, permanence and institutionalization. What is significant is that none of them comprehends the effect of tax exemption of religious property.

Similarly, and significantly, the same source shows that an "established church" is "A church supported by a civil

authority; a state church * * *.'"* To our knowledge, there is no such established church in New York City (or elsewhere in the United States); no tax exemption has any such effect. All religions are dealt with equally, and none is favored in any way.

What it takes to establish a religion is faily simple to define, but difficult to achieve: an enduring faith on the part of its adherents. Property and money assist, incidentally, in the free exercise of that faith. Tax exemptions certainly do not provide faith. Nor do they provide property or money; they have the effect of preserving some of the property and funds donated by the faithful, but they do not provide the property or funds. No religion (or anything else, for that matter) has ever been or can be established by a tax exemption, for a tax exemption is nothing until the religion is already "established."

This distinction is overlooked by those who equate tax exemptions with grants (*e.g.* Note, *Constitutionality of Religious Tax Benefits,* 49 Colum. L. Rev. 968, 985). If appellant received a grant from the State for his own religion, he could (depending on its size), build a monument, shrine or even a cathedral with it, if he so chose. He could do none of these things with his tax exemption however; it would only be after he had done so himself that he could receive such an exemption, and even then it would not suffice to maintain either the physical manifestations of his religion or the religion itself—that would require still further funds and faith from the faithful.

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* "By establishment of religion is meant the setting up or recognition of a state church, or at least the conferring upon one church of special favors and advantages which are denied to others. It was never intended by the constitution that the government should be prohibited from recognizing religion, * * * where it might be done without drawing any invidious distinctions between different religious beliefs, organizations, or sects." Cooley, *Principles of Constitutional Law,* 224-25 (3d Ed. 1898), footnote omitted.

B. Tax Exemptions of Religious Property Do Not Restrain the Free Exercise of Religion.

Appellant, like every other citizen of the United States, is entirely free to worship or not worship any God or other Supreme Being or lesser entity or absence of same in any manner, at any time, and to whatever extent he desires. The tax exemptions accorded the property or religious organizations in New York City restrain that right no more than the tax exemptions afforded Columbia University restrict his right to seek education and information from any other source within or without the city.

Conclusion

For the reasons stated above, the judgment of the Court of Appeals of the State of New York should be affirmed.

Respectfully submitted,

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Appendix

Categories and Valuations of Tax Exempt Real Property in New York City for Fiscal Year 1966-1967*

CITY PROPERTY

Department of Parks	$ 1,531,320,735
Bd. of Education & Higher Ed.	1,451,870,300
Dept. Public Work	1,272,127,925
Dept. of Marine & Aviation	971,484,500
Dept. of Highways	665,716,250
Dept. Water Supply, Gas & Electricity	564,139,005
Dept. of Hospitals	315,597,600
Libraries and Museums	101,281,725
Dept. of Sanitation	90,997,170
Dept. of Welfare	84,129,900
Dept. of Traffic	56,921,800
Dept. of Markets	51,534,000
Dept. of Correction	49,791,000
Fire Department	45,888,550
Dept. of Real Estate	34,396,215
Police Department	24,410,100
Dept. of Health	22,473,600
Armories	17,206,000
Borough Presidents	4,515,588
Subtotal	$ 7,355,801,963

* Derived from *Real Estate Tax Exemption in New York City: A Design for Reform,* Citizen's Budget Commission, Inc., New York, N. Y. 1967, pp 26-9, 34-7, 40, 44, 46, 53, 56.

Non-Governmental Property	
Religious	$ 698,339,020
Education	661,225,470
Hospitals, Infirmaries, Dispensaries	496,219,600
Railroads	251,706,996
Veterans	192,479,320
Cemeteries	159,769,160
Asylums & Homes	84,973,750
Charitable	73,079,900
Mental, Moral, Fire & Benev. Assns., Charitable	66,006,300
Alterations & Fall-Out Shelters	29,278,450
Professional	17,216,200
Library	6,015,000
Historical	3,836,400
Veterans Organizations	3,307,350
Fire Association	208,000
Subtotal	$ 2,743,660,916
Exempt Authorities	
New York City Transit	$ 1,369,761,450
Triborough Bridge & Tunnel	686,909,270
Port of New York	441,785,700
Long Island R.R.	72,691,655
South Brooklyn R.R.	3,489,200
Subtotal	$ 2,574,637,275
Tax Exempt Housing	
Federal, State, City Aided, etc.	$ 2,151,401,721
Subtotal	$ 2,151,401,721

Appendix

United States Property	
Army	$ 158,233,800
Navy	132,380,800
Government Land & Buildings	87,655,700
Post Office	80,549,300
Hospitals	55,413,300
Cemeteries	577,500
Light Houses	101,500
Subtotal	$ 514,911,900
State of New York Property	
Hospitals	$ 125,172,900
State Lands & Buildings	61,118,350
Public Works	20,298,605
Dormitory Authority	15,620,000
Armories & Arsenals	12,760,500
Labor Department	615,000
Subtotal	$ 235,585,355
United Nations and Foreign Goverment Property	
United Nations	$ 88,000,000
Foreign Governments	1,115,000
Subtotal	$ 89,115,000
Total	$15,665,114,130